

# Letter of Engagement

**Ref.No.: CUST0002/LOE/2024-2025/00012**

Date: 29 Jul 2025

Akash & co

Dear: Akash & co

Sub: Engagement letter – Engagement letter format for PCAOB Audits for the year ended 2024-2025

## **1. Notice of independence standards**

## **2. Access to Audit Documentation by Regulators and Others**

The audit documentation for this engagement is the property of M.S. Madhava Rao. In the event M.S. Madhava Rao is requested pursuant to subpoena or other legal process to produce its documents and/or testimony relating to this engagement for the Company in judicial or administrative proceedings to which M.S. Madhava Rao is not a party, the Company shall reimburse M.S. Madhava Rao at standard billing rates for its professional time and expenses, including reasonable attorney's fees, incurred in responding to such requests.

We may also be requested to make certain audit documentation available to the PCAOB and state and federal regulators pursuant to authority provided by law or regulation. If so requested, access to such audit documentation will be provided. Furthermore, the PCAOB and state and federal regulators may obtain copies of selected audit documentation. The PCAOB and state and federal regulators may intend, or decide, to distribute the copies or information contained therein to others, including the SEC and other government agencies. We agree to communicate to you on a timely basis any requests by the PCAOB for access to the audit documentation as part of its inspection process and when it desires direct contact with members of the board of directors.

## **3. 24032025**

## **4. Test1**

## **5. 13434**

## **6.**

**7. Prior to commencing our services, we require that you provide us with a retainer in the amount of \$6,250. Balance will be due upon presentation of draft audit report.**

## **8. Dispute Resolution**

## **9. Other Matters**

## **10. Objectives and Limitations of Services**

## **11. Audit Procedures**

## **12. Registration Statements and Other Offering Documents**

## **13. Audit Services**

## **14. Our Responsibility to Communicate with Management**

## **15. Internal Control over Financial Reporting**

## **16. Management Responsibilities**

## **17. Our Responsibility to Communicate with the Audit Committee/Board of Directors**

## **18. Fees for Services and Additional Reports**

## **19. Independence**

## **20. Objectives and Limitations of Services**

## **21. Audit Procedures**

## **22. Audit Procedures1**

## **23. Objectives and Limitations of Services 1**

## **24. Test**

## **25. Review of interim financials**

Very truly yours,

A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1;  
TRACe Test Demo and Co.; UBC; Varun & co; Venu  
[Firm Name]

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We agree to the terms of the engagement described in this letter.

Akash & co  
[Client Name]

[Signature]

[Date]